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a SOI which includes a substrate composed of a semi-conducting material, a single crystal layer composed of a semi-conducting material and an insulating layer interposed between said substrate and said single crystal layer,

said single crystal layer being formed therein with a source region, a drain region and a body region surrounded by said source region and said drain region,

said body region including a depletion layer having a composition surface which is in contact with said insulating layer,

said MOS transistor comprising an EIB-MOS transistor of which said substrate is applied with a voltage of a first polarity for inducing charges of a second polarity over said composition surface of the body region.

- 8. (New) The MOS transistor according to claim 7, wherein said EIB-MOS transistor comprises an EIB-DTMOS transistor.
- 9. (New) The MOS transistor according to claim 8, wherein said EIB-DTMOS transistor comprises an accumulation mode EIB-DTMOS transistor having a channel which is doped with impurities so that said channel has the same conductive type as that of carriers introduced into said channel.
- 10. (New) The MOS transistor according to claim 7, wherein said EIB-MOS transistor comprises an EIB-VTMOS transistor.

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- 11. (New) The MOS transistor according to claim 7, included in a CMOS circuit as one of pair of EIB-MOS transistors.
- 12. (New) A method of controlling a threshold voltage of a MOS transistor by changing a body potential of the MOS transistor, said MOS transistor being an EIB-MOS transistor and comprising a SOI which includes a substrate composed of a semi-conducting material, a single crystal layer composed of a semi-conducting material and an insulating layer interposed between said substrate and said single crystal layer, said single crystal layer being formed therein with a source region, a drain region and a body region surrounded by said source region and said drain region, said body region including a depletion layer having a composition surface which is in contact with said insulating layer, wherein said method comprises the step of applying a voltage of a first polarity to said substrate for inducing charges of a second polarity over said composition surface of the body region.—